



稅務局
香港灣仔告士打道5號
稅務大樓

INLAND REVENUE DEPARTMENT

REVENUE TOWER,
5 GLOUCESTER ROAD, WAN CHAI,
HONG KONG.

網址 Web site: www.ird.gov.hk

來函請寄「香港郵政總局郵箱 132 號稅務局局長收」

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COMMISSIONER OF INLAND REVENUE,
G.P.O. BOX 132, HONG KONG.

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Ms Cecilia Kwei

Director, Standard Setting

Hong Kong Institute of Certified Public Accountants

37/F, Wu Chung House, 213 Queen's Road East

Wanchai, Hong Kong

電話：

Tel. No.: 2594 5037

傳真：

Fax No.:

電郵： 2511 7414

E-mail:

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Dear Ms Kwei,

IFRS Interpretations Committee Tentative Agenda Decisions

Thank you for your letter dated 28 September 2021 inviting our comments on the tentative agenda decisions issued by the IFRS Interpretations Committee (“the Committee”).

The Committee received requests concerning the following matters: (1) cash received via electronic transfer as settlement for a financial asset (IFRS 9) and (2) demand deposits with restrictions on use (IAS 7). The Committee considers that the existing accounting standards can address the questions raised in the requests and tentatively decided not to add a standard-setting project to the work plan. We respect the Committee's decisions. Insofar as tax administration is concerned, we have no comments on the decisions.

We are grateful for the opportunity to provide our comments on the tentative agenda decisions.

Yours sincerely,

(Ms CHAN Ut-chan)

for Commissioner of Inland Revenue